

G. R. S. IX-5]

Previous references.

File No. 390708

1908.

Serial Nos. 1 and 2.

(S. R.)

Later references.

(14) P

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 and 2

Part B for January 1917

SUBJECT.

claim to the Toddy revenue of Sarivamanya
Kethupura village, T. Narasimha Taluk.

Sl 2

No 4173-4 d 27.1.17 To the Ex. Commr
& Comptroller.

Holds that the Inamdar is privileged
and entitled to receive revenue from Toddy.

A. Janakiram

90-3-17

GENERAL AND REVENUE SECRETARIAT

NOTES.

File No. 39.08

FILE HEADING.

Claim to the land revenue of
Sarnamangam Kethupura village
T. Narasipur Taluk

From

The Excise Comptroller

No.

1377

Dated

28/7/08

Received

31/7/08

Diary No.

454

Enclos.

4/10

Spare Copies

Serial No.

/

BRIEF ABSTRACT OF LETTER

Submits the record of enquiry & states that the claim is established as found by the investigating officer & the Dy Commr Mysore.

NOTES AND ORDERS.

1. All the officers concerned are of opinion that the claim is established. But the Dy Commr Mysore takes objection to the propriety of rule 12 & its application. The

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No.

Excise Comr. has however, in para 6 of his letter under disposal satisfied the objection raised by the Dy Comr.

The same objection has been raised by the Dy Comr in the case of the Yelandur taluqdar & his report has been forwarded to the Excise Comr for opinion. The Dy Comr will perhaps offer the same explanation as in this case.

Suited for orders with a draft to be made. 3 This case is proved to be one of a privileged income & the right of the Inamdar to derive revenue from lands has to be recognised. A draft is accordingly put up.

2. The point raised by the Dy Comr in regard to the propriety of the concession made in rule 12 is not a new one.

It was discussed when the general rules for deciding these claims were considered and got deliberate approval to privileged Inamdars the right to enjoy free tax in addition to shop rent & as for

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No.

regulating the amount of revenue from
tax creditable to Govt and payable to
Inamdar the principle of locality of
Consumption was accepted. The
question if Inamdar have any
right to a revenue from Excise
imposed for fiscal purposes of Govt,
which in this form was not in
Contemplation when the inams were
granted and which has a tendency
to increase with the increase in
the rate of duty may admit of
discussion but the discussion
has been closed by the decision of
Govt. It is not clear if Govt are
prepared to reopen the question or
go back upon the decision published
in G.O. of 2-8-01, under which
several cases have already been
disposed of. It is open to Govt
to refuse to allow their trees to
be tapped for inam Shikhs but
once trees are allowed to be tapped
for such Shikhs, the tax on such
trees can not be denied to the
Inamdar, so long as the principle
of locality of Consumption is recognised
for regulating these claims.

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4 I agree with the Asst Secy. The
 draft may be appd -
 Deewan (18/1/09)

7950
24.8.1908

5 I am not in accord with the
 views on the general question on
 which the draft is based - I have
 altered the draft accordingly and
 desire to invite special attention
 to the alterations. The Draft as
 altered may be approved. [Office
 will please put up a type written
 copy for convenience of perusal.]

The 12/1/09

15/1/09

Deewan 5th Jan 09
 1st Councillor
 Submit to Secy

6 9th Jan 09. Secy

The fair draft may be approved
 Deewan
 2. The 12/1/09

15/1/09

Secy

1550
12/1/09

Ordered to await
 file re Gelandur jaghirdas
 rights to today receive
 vide bo. to first Geny of this date.
 29.1.09

General and Revenue
Secretariat.

S.R. File No. 39 of 1908.

	Serial No.	
I 5		8. Tidy draft recognizing the claim is already in the file. Sub for order
II 6		h- Rev Sec 7) he 6/11/16
		2/11/16.
		9. Sub for order. May only the first six lines of the tidy draft be retained, as the question about the payment of tree tax on trees tapped outside the village is settled and as the present order has reference only to whether the mandan is to be considered as a privileged mandan or not.
MAJ		10. Put up draft order as in other similar cases declaring the mandan to be privileged and entitled to Toddy Revenue. On this point there is no doubt. he 22/11
		11. A draft is sub for order accordingly. h- Rev Sec 4) he 24.11.16
Subapproved So destroyed		12. The typed fair draft as originally proposed by Mr T. Anand Rao as Chairman is placed at the bottom of the file & may be kindly perused.
401 25.11.16		13. The draft now proposed for approval is in accordance with the recent Resolution of Council. 14. Sub for order he 24/11 15. Sub for order he 28/11/16 16. Sub for order he 1/12 17. Sub for order he 1-12-16 18. Sub for order he 28/11/16

G. R. S. 12]

General and Revenue
Secretariat.

589 File No. 39

of 1908.

Serial
No.

15) Submitted for approval before
Dewan)

Ad 8/12/06

17) vide order sheet in 27-07
for orders which runs as follows:-
Orders may issue in
consonance with the opinion
of the Members of Council
wherever they both agree"

sd M.V.
Dy 23/1/07.

2.

To the Excise Commissioner
and Comptroller.

No 76 4173-4 D. 27.1.17.

Holds that the Inamdar is
privileged and entitled to Excise
revenue from Toddy

E 317

454

Office of the Excise Commissioner

in Mysore,

Dated Bangalore, 28th July 1908.

No. 1377
file

M. Narain Rao, Esquire,
Offg: Excise Commissioner, in Mysore.

39-08
①

To

K. S. Chandrasekhara Aiyar, Esq^r, B.A., B.L.,
Secretary to the Government of His Highness the
Maharaja of Mysore. General & Revenue Depts.

Sir,

In submitting herewith the records of enquiry relating to the Inamdar's claim to the Excise revenue from toddy of Sarvamanya Kethupura village in the T. Narsipur Taluk ^{together} with the Mysore Deputy Commissioner's Memo No.83, dated 22nd July 1908 forwarding the investigating Officer's letter No.576, dated 23rd March 1908, I have the honor to state that I concur in the -- opinions recorded both by the investigating officer and the -- Deputy Commissioner that the Inamdar is entitled to the Excise revenue from toddy of the village in question.

2. The village was granted on Sarvamanyam tenure by His Highness the late Maharaja Sri Krishnaraja Wadayar Bahadur -- under a Sannad dated 6th July 1821 to Andan Tirumalai Sundaracha in commutation of a cash allowance theretofore paid to him for the purpose of feeding Brahmans at Srirangam in the Trichinopoly District. Among the items conceded to the Inamdar, "Eachapairu" is mentioned along with other taxes, and as interpreted in the case of the Jaghir village of Sivanasamudram, the term has, in the circumstances of this case also, to be taken to mean the -- Excise revenue from toddy. At the Inam enquiry the item of -- "Shendi" is recorded as having been enjoyed by the Inamdar -- "as per Sannad." The Inamdar has further produced papers to show that he was in the enjoyment of the Toddy revenue of the village uninterruptedly from 1861 to 1892. The claim is, therefore,

therefore, admissible as the right has been conceded in the Sannad and at the Inam Settlement, and is supported by long uninterrupted enjoyment.

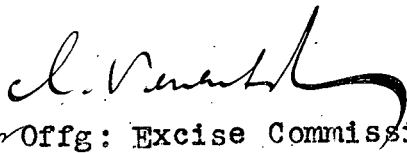
3. There is no date grove but there is a toddy shop in the village and the case, therefore, falls under rules 2, 3, 5, 6 and 12 of the Government Order No.2074-83/R.F.166-92, dated 2nd August 1901.

4. With reference to the Deputy Commissioner's remarks regarding Rule 12, I beg to state that per contra, under Rule 10, the tree-tax on trees which are situated in Inam villages and are tapped for Government shops, is payable to Government and not to the Inamdar. It should also be remembered that Inam shops generally depend for their supply on trees standing in occupied lands and it is only where Government trees are in excess of the requirements of Government shops that such trees are given to Inam shops in limited areas.

I have the honor to be,

Sir,

Your most obedient servant,


for Offg: Excise Commissioner.
BSC

1 awarded
by,
years.

Grounds of decision

9.

paid amount of advance and the cost of establishment, are to be repaid to the Ammandar.
3. An account repaid will showing the actual amount to be repaid to the Ammandar will be submitted after the claim is settled by Government.

1. The Village contains only a toddy shop. Vide the Ammandar's agent's statement dated 25.5.03 before the investigating officer viz the Special Subdivisional Officer Chamaraj Naga and the Mahajan drawn up by the Village officers of 9.1.07.
2. The Village was granted as Sarvamangam by His Highness the Late Maharaja Sri Krishnaraja Wodeyar Bahadur to Limmale Sundaraphar by Samad of 6th July 1821. The Samad confers Echalpaya to the Ammandar whose right to Shendi Revenue of the Village was acknowledged at the Amam Settlement of 1880 in Title deed No: 59590.
3. The Amam Enquiry Register was called for and referred to. "Shendi" item is conceded to the Ammandar.
- 4(a) The original mechanics noted in Col: 5 established the Ammandar's uninterrupted enjoyment of Excise Revenue from this Village from the year 1870 to the end of April 1890.
(b) The Ammandar's Cash accounts of this Village furnished by Rangachar in response to the notice issued from this office on 3.2.08 to the Ammandar go to show the receipt of the Excise Revenue of this Village from April 1890 to April 92 as well as the advance given to him from Government for the years 92 to 94.
5. The Ammandar has given the satisfactory proof of his uninterrupted enjoyment of the Excise Revenue from his Amam Village, required by the rules.
6. The Samad, Title deed, Amam Enquiry Register, the Ammandar's uninterrupted enjoyment as enumerated above establish his right to the Excise Revenue from toddy of his Amam Village. His claim to the same is admitted and therefore falls under Rules 2, 3, 5, 6 and 12 of Government proceedings No: 2074-D3-R-7-166-92 dated 2nd August 1901.

I am

Subscribed

25/7/08

H. Seetharam
District Excise Officer
Mysore.

simply to close his shop & then we
can be ship-entitled.

The transfer cannot claim
we have a matter of right.
He must think but for allowing
his ship to exist by assigning we have
for them and his position claim
to the free-press is of no means reasonable.
In my humble opinion, the transfer
cannot be allowed any ship-entitled
under Rule 12 but not the free-press.

I remain accordingly,

13th May 1900

W. W. W. W. W.
D. C. W.

No evidence has
been assigned to the
suspension of work
and the ship is
not trapped for
the ship. It is
not hidden but
not one trapped.

Rule 12 is clear and
paymaster has to
make a claim
has been allowed
under this rule.

Holds that the mander is privileged and entitled to excise revenue from toddy. 91

File No. 39-08
Serial No. 2.

Diary No. of letter replied to

Proceedings of the Government of His Highness
the Maharaja of Mysore

GENERAL AND REVENUE
SECRETARIAT.

READ—

, the

191 .

Date of issue

27-1-17

Signed by

W. S. Ramaswamy

Letter no: 1377 of the 28/7/1908
from the Excise Commr in Mysore,
submitting the record of enquiry
relating to the claim to the excise

ORDER THEREON. No.

revenue from toddy of Sarvamang,
Kethapura village, D. Narasipura

over

Enc 1 file

no 4173-4 of 27 Jan 17

over.

SUBJECT.

423/12
25/1

10)

The claim of the wāmdar
to the excise revenue from toddy
of the village is supported by
the Samad, Imam Settlement
and long enjoyment. Govt
therefore hold that he is
a privileged wāmdar and
entitled to this item of
revenue.

2/2/16

24/11/16

Re. Secy to Govt.
24.11.16

169 The Excise Commr in Mysore,
returning the record
to the Comptroller to Govt.

My son
23/11/16